

# SENATE BILL No. 301

## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-9-5-6.

**Synopsis:** Knox County innkeeper's tax. Allows the county council to increase the maximum rate of the Knox County innkeeper's tax from 3% to 5%. Requires any ordinance increasing the tax rate to specify an effective date for the increase that is not earlier than 30 days after the adoption of the ordinance.

**Effective:** Upon passage.

## Waterman

January 15, 2003, read first time and referred to Committee on Rules and Legislative Procedure.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

## SENATE BILL No. 301

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1       SECTION 1. IC 6-9-5-6 IS AMENDED TO READ AS FOLLOWS  
2 [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) The county council may  
3 levy a tax on every person engaged in the business of renting or  
4 furnishing, for periods of less than thirty (30) days, any room or rooms,  
5 lodgings, or accommodations in any commercial hotel, motel, inn,  
6 tourist camp, or tourist cabin located in the county. The tax may not  
7 exceed ~~three five~~ percent (~~3%~~) (**5%**) of the gross income derived from  
8 lodging income only and shall be in addition to the state gross retail tax  
9 imposed on those persons by IC 6-2.5.  
10       (b) The county fiscal body may adopt an ordinance to require that  
11 the tax be reported on forms approved by the county treasurer and that  
12 the tax shall be paid monthly to the county treasurer. If such an  
13 ordinance is adopted, the tax shall be paid to the county treasurer not  
14 more than twenty (20) days after the end of the month the tax is  
15 collected. If such an ordinance is not adopted, the tax shall be imposed,  
16 paid, and collected in exactly the same manner as the state gross retail  
17 tax is imposed, paid, and collected pursuant to IC 6-2.5.



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1 (c) All of the provisions of IC 6-2.5 relating to rights, duties,  
2 liabilities, procedures, penalties, definitions, exemptions, and  
3 administration apply to the imposition and administration of the tax  
4 imposed by this section, except to the extent those provisions are in  
5 conflict or inconsistent with the specific provisions of this chapter or  
6 the requirements of the county treasurer. Specifically and not in  
7 limitation of the foregoing sentence, the terms "person" and "gross  
8 income" shall have the same meaning in this section as they have in  
9 IC 6-2.5. If the tax is paid to the department of state revenue, the  
10 returns to be filed for the payment of the tax under this section may be  
11 either a separate return or may be combined with the return filed for the  
12 payment of the state gross retail tax as the department of state revenue  
13 may by rule determine.

14 (d) If the tax is paid to the department of state revenue, the amounts  
15 received from the tax shall be paid quarterly by the treasurer of state to  
16 the county treasurer upon warrants issued by the auditor of state.

17 (e) The tax imposed under subsection (a) does not apply to the  
18 renting or furnishing of rooms, lodgings, or accommodations to a  
19 person for a period of thirty (30) days or more.

20 **(f) If the county council adopts an ordinance to increase the rate**  
21 **of the tax levied under this section, the county council shall specify**  
22 **in the ordinance the date the new tax rate takes effect. The date**  
23 **specified in the ordinance may not be earlier than thirty (30) days**  
24 **after the date of the adoption of the ordinance.**

25 SECTION 2. An emergency is declared for this act.

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